

Appendix A.

Product Codes

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➤ **Product Codes – General Information**

The product codes provided in this appendix are current as of March 2003. For the most current list of valid product codes visit our product code web page at:

<http://www.boe.ca.gov/sptaxprog/spfdmfuels.htm>

➤ **Product Codes – Supplier of Motor Vehicle Fuel Tax Return**

Motor Vehicle Fuel: The following table lists the products that are considered motor vehicle fuel and the proper code to use when reporting these products:

PRODUCT DESCRIPTION	CODE
Aviation Gasoline	125
Gasoline	065
Reformulated Gasoline with MTBE	071
Gasohol:	124
Gasohol 5.7%	140
Gasohol 7.7%	141
Gasohol 10%	139
E-75	078
Gasoline Blendstocks:	
Butane, including butane propane mixes	055
Ethyl Tertiary Butyl Ether (ETBE)	249
Methyl Tertiary Butyl Ether (MTBE)	093
Napthas, including light and straight run naptha	126
Mixed Xylene, not including any separated isomer of xylene	076
Pentanes, including isopentane and pentane mixtures	059
Raffinate	223
Tertiary Amyl Methyl Ether (TAME)	121
Toluene	199
Transmix containing gasoline	100
Other Gasoline Blendstocks , including Alkylate, Butene, Catalytically Cracked Gasoline, Coker Gasoline, Hexane, Hydrocrackate, Isomerate, Natural Gasoline, Polymer Gasoline, Reformate, Straight-Run Gasoline, Thermally Cracked Gasoline, Tertiary Butyl Alcohol (TBA – Gasoline Grade), and any other product determined to be a gasoline blendstock by IRS or BOE.	122

Other Products: The following table lists products that can be removed from a terminal without tax, but become subject to the Motor Vehicle Fuel Tax when blended with motor vehicle fuel:

PRODUCT DESCRIPTION	CODE
Additives – Miscellaneous	090
Alcohol:	123
Ethanol	241
Methanol	243
Benzene	248
Butylene	198
E-85	079
Ethane	052
Ethylene	196
Isobutane	058
Methane	265
Propylene	075
Undefined (Other) Products	092

➤ ***Product Codes – Diesel Fuel Tax Returns and Reports***

Diesel Fuel: The following table lists the products that are considered diesel fuel and the proper code to use when reporting these products:

PRODUCT DESCRIPTION	CODE
Diesel Fuel – Undyed:	
Diesel Fuel #1 Low Sulfur Undyed	161
Diesel Fuel #2 Low Sulfur Undyed	167
Diesel Fuel #2 Low Sulfur Water Emulsion 20% Undyed	168
Fuel Oil #1 Undyed	150
Diesel Fuel #4 Undyed	154
Diesel Fuel #1 High Sulfur Undyed	282
Diesel Fuel #2 High Sulfur Undyed	283
Bio Diesel	284
Soy Oil	285
Diesel Fuel – Dyed:	
Diesel Fuel High Sulfur Dyed	226
Diesel Fuel Low Sulfur Dyed	227
Diesel Fuel Low Sulfur Water Emulsion 20% Dyed	228
Diesel Fuel #1 Dyed	231
Diesel Fuel #4 Dyed	153
Bio Diesel Dyed	290

Other Products: The following table lists products that can be removed from a terminal without tax, but become subject to the Diesel Fuel Tax when blended with, labeled as or sold as diesel fuel. Both kerosene and jet fuel are reportable products on the Supplier of Diesel Fuel Tax Return:

PRODUCT DESCRIPTION	CODE
Excluded Liquid (mineral spirits)	077
Jet Fuel	130
Kerosene - Undyed	
Kerosene Low Sulfur Undyed	145
Kerosene High Sulfur Undyed	147
Kerosene - Dyed	
Kerosene Low Sulfur Dyed	073
Kerosene High Sulfur Dyed	074
Marine Diesel Oil	279
Marine Gas Oil	280
Mineral Oils	281
Undefined (Other) Product	092
Waste Oil	091
Organic Oils	960

➤ **Product Codes – Terminal and Vessel/Pipeline Operator Reports**

Reportable Products: The following table, grouped by product categories, should be used to identify the appropriate product codes to use when reporting terminal and vessel/pipeline activity.

PRODUCT DESCRIPTION	CODE
Motor Vehicle Fuel:	
Aviation Gasoline	125
Gasoline	065
Reformulated Gasoline with MTBE	071
Gasohol:	124
Gasohol 5.7%	140
Gasohol 7.7%	141
Gasohol 10%	139
E-75	078
Gasoline Blendstocks:	
Butane, including butane propane mixes	055
Ethyl Tertiary Butyl Ether (ETBE)	249
Methyl Tertiary Butyl Ether (MTBE)	093
Napthas, including light and straight run naptha	126
Mixed Xylene, not including any separated isomer of xylene	076
Pentanes, including isopentane and pentane mixtures	059
Raffinate	223
Tertiary Amyl Methyl Ether (TAME)	121
Toluene	199

PRODUCT DESCRIPTION	CODE
Transmix containing gasoline	100
Other Gasoline Blendstocks , including Alkylate, Butene, Catalytically Cracked Gasoline, Coker Gasoline, Hexane, Hydrocrackate, Isomerate, Natural Gasoline, Polymer Gasoline, Reformate, Straight-Run Gasoline, Thermally Cracked Gasoline, Tertiary Butyl Alcohol (TBA – Gasoline Grade), and any other product determined to be a gasoline blendstock by IRS or BOE	122
Diesel Fuel – Undyed:	
Diesel Fuel #1 Low Sulfur Undyed	161
Diesel Fuel #2 Low Sulfur Undyed	167
Diesel Fuel #2 Low Sulfur Water Emulsion 20% Undyed	168
Fuel Oil #1 Undyed	150
Diesel Fuel #4 Undyed	154
Diesel Fuel #1 High Sulfur Undyed	282
Diesel Fuel #2 High Sulfur Undyed	283
Bio Diesel	284
Soy Oil	285
Diesel Fuel – Dyed:	
Diesel Fuel High Sulfur Dyed	226
Diesel Fuel Low Sulfur Dyed	227
Diesel Fuel Low Sulfur Water Emulsion 20% Dyed	228
Diesel Fuel #1 Dyed	231
Diesel Fuel #4 Dyed	153
Bio Diesel Dyed	290
Other Products:	
Additives – Miscellaneous	090
Alcohol:	123
Ethanol	241
Methanol	243
Benzene	248
Butylene	198
Compressed Natural Gas (CNG)	224
E-85	079
Ethane	052
Ethylene	196
Excluded Liquid (mineral spirits)	077
Isobutane	058
Jet Fuel	130
Kerosene – Undyed:	
Kerosene Low Sulfur Undyed	145
Kerosene High Sulfur Undyed	147
Kerosene – Dyed:	
Kerosene Low Sulfur Dyed	073
Kerosene High Sulfur Dyed	074
Liquefied Natural Gas (LNG)	225

PRODUCT DESCRIPTION	CODE
Marine Diesel Oil	279
Marine Gas Oil	280
Methane	265
Mineral Oils	281
Propane (LPG)	054
Propylene	075
Undefined (Other) Products	092
Waste Oil	091
Organic Oils	960

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Appendix B.

Schedule and Summary Codes

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➤ Schedule and Summary Codes

California Fuel Tax Schedules and Summary Codes for the following:

1. Supplier of Motor Vehicle Fuel Tax Return
2. Supplier of Diesel Fuel Tax Return
3. Exempt Bus Operator Diesel Fuel Tax
4. Diesel Fuel Claim for Refund on Nontaxable Uses
5. Diesel Fuel Ultimate Vendor Report/Claim for Refund (Monthly and Weekly)
6. Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel
7. Terminal Operator Information Report
8. Vessel/Pipeline Operator Information Report (Carrier Summary Report)

Note: Applicable tax forms are cross referenced to form numbers listed above in the Detailed Description column.

Tax Returns and Claim Forms

California Schedule Number	California Schedule Name	Detailed Description
Receipt Schedules:		
1A	Fuel Purchased Tax-Paid	This schedule accounts for every tax paid gallon of diesel fuel purchased in the state. (Use with: 4, 5, and 6)
2A	Fuel Purchased Ex-Tax	This schedule accounts for every ex-tax gallon of diesel fuel purchased in the state. (Use with: 3, 4, 5, and 6)
3A	Imports Above The Terminal Rack	This schedule accounts for every ex-tax gallon of diesel fuel, jet fuel, kerosene, and motor vehicle fuel imported into California above the terminal rack. (Use with: 1 and 2)
3X	Imports Below The Terminal Rack	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, kerosene, and motor vehicle fuel imported into California below the terminal rack. (Use with: 1 and 2)
Disbursement Schedules:		
5	Fuel Removed Subject To Tax	This schedule accounts for every gallon of diesel fuel and motor vehicle fuel removed from a California terminal rack that was subject to tax. (Use with: 1 and 2)
5V	Ex-Tax Gallons Of Blendstocks Resold To Persons Not Furnishing An Exemption Certificate	This schedule accounts for every gallon of ex-tax gasoline blendstocks you entered, removed from a California terminal rack, or purchased with your exemption certificate and then resold to a person not furnishing an exemption certificate. (Use with: 1)
5W	Untaxed Products Blended With, Or Added To Fuel, Resulting In A Product Which Is Used As, Or Is Usable As A Taxable Fuel	This schedule accounts for every gallon of untaxed products blended with or added to diesel fuel or motor vehicle fuel resulting in a product that can be used as diesel fuel or motor vehicle fuel. (Use with: 1 and 2)
6F	Reportable Products Removed Or Sold Not Subject To The Diesel Fuel Tax	This schedule accounts for every gallon of reportable product removed from a California terminal rack or sold in California, not reported on any other tax exempt schedule. (Use with: 2)
7	Fuel Removed And Exported Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed fuel, jet fuel, kerosene, and motor vehicle fuel removed from a California terminal rack and exported out of California. (Use with: 1 and 2)

California Schedule Number	California Schedule Name	Detailed Description
7D	Exports Above The Terminal Rack	This schedule accounts for every gallon of ex-tax diesel fuel, jet fuel, kerosene, and motor vehicle fuel exported out of California above the terminal rack. (Use with: 1 and 2)
7F	Exports Of Reportable Products Below The Terminal Rack	This schedule accounts for every gallon of dyed diesel fuel, jet fuel, and kerosene exported out of California below the terminal rack. (Use with: 2)
8	Fuel Removed And Sold To The United States Armed Forces For Use In Ships Or Aircraft, Or For Use Outside This State Tax Exempt	This schedule accounts for every gallon of motor vehicle fuel removed from a terminal rack and sold tax exempt to the United States armed forces for use in ships or aircraft or for use outside of California. (Use with: 1)
8	Fuel Removed And Sold To The United States Government Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to the United States government. (Use with: 2)
10C	Fuel Removed And Sold To Exempt Bus Operators Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator. . (Use with: 2)
10I	Fuel Removed And Sold For Use On Farms Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person who uses the fuel on a farm for farming purposes. (Use with: 2)
10Y	Fuel Removed And Sold To Train Operators Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, kerosene, and motor vehicle fuel removed from a California terminal rack and sold tax exempt to a train operator who is registered with the Board of Equalization as a train operator. (Use with: 1 and 2)
10Z	Gasoline Blendstocks Removed Tax Exempt Not In Connection With A Sale Which Will Not Be Used To Produce Finished Gasoline	This schedule accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack by you, which will be used to produce a product, other than finished gasoline. (Use with: 1)
10AB	Gasoline Blendstocks Removed Tax Exempt In Connection With A Sale When Issued A Certificate Stating The Blendstocks Will Not Be Used To Produce Finished Gasoline	This schedule accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack when an exemption certificate was presented by the buyer stating the blendstocks will not be used to produce a finished gasoline product. (Use with: 1)
13A	Tax-Paid Fuel Exported	This schedule accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel exported below the terminal rack out of California. (Use with: 1, 2, 5 and 6)
13B	Tax-Paid Fuel Sold To A Consulate Officer Or Employee By Credit Card	This schedule accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel sold exempt below the California terminal rack to a consulate officer or employee by credit card. (Use with: 1 and 2)
13C	Tax-Paid Fuel Sold To The United States Government	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to the United States Government. (Use with 2, 5, and 6)

California Schedule Number	California Schedule Name	Detailed Description
13D	Tax-Paid Fuel Sold For Use On Farms	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who uses the fuel on a farm for farming purposes. (Use with: 2 and 5)
13E	Tax-Paid Fuel Sold To Exempt Bus Operators	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator. (Use with: 2 and 5)
13G	Tax-Paid Fuel Sold To Train Operators	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who is registered with the Board of Equalization as a train operator. (Use with: 2, 5 and 6)
Summary Codes:		
S02	Tax Due	This summary code is used to report taxable gallons, tax, interest and penalty (for electronic filing only). This code reflects the amounts on the face of the return, it does not relate to a supporting schedule. (Use with: 1, 2, 3, 4, 5 and 6)
S02A	Miscellaneous Fuel Transactions Subject To Tax	This summary code is used on a disbursement schedule to account for those miscellaneous diesel fuel and motor vehicle fuel transactions that were not covered in any other lines in Section A in the Tax Computation Worksheet of the return. Transactions that may be included in this line are reporting tax recoveries on bad debts losses of diesel fuel or reporting sales of diesel fuel or motor vehicle fuel to unlicensed suppliers above the terminal rack. (Use with: 1 and 2)
S03A	Other Tax-Paid Credits	This summary code is used on a disbursement schedule to account for other tax-paid diesel fuel and motor vehicle fuel credits not covered on any other lines in Section B in the Tax Computation Worksheet of the return. This summary code schedule could be used to account for a credit of tax-paid diesel fuel or motor vehicle fuel used off highway by the supplier. This summary code schedule could be used when one of the fuels is removed from a California terminal rack on which a prior tax was paid to the state and the person who removes the fuel pays the tax a second time to the state. Documentation is needed to support this credit. (Use with: 1, and 2)
S04	Bad Debt Write-Off	This summary code is used on a disbursement schedule to account for those tax-paid diesel fuel gallons that have been found worthless and charged off for income tax purposes. (Use with: 2)
S05I	Other Exempt Removals	This summary code is used on a disbursement schedule to account for all other tax-exempt diesel fuel and motor vehicle fuel removed from a California terminal rack not subject to the diesel or motor vehicle fuel tax. (Use with: 1 and 2)

California Schedule Number	California Schedule Name	Detailed Description
Terminal Operator Information Report		
Receipt Schedule:		
TR	Terminal Operator Receipts	This schedule accounts for every gallon of reportable fuel products received at an IRS licensed terminal in the state of California by a registered Terminal Operator. (Use with: 7)
Disbursement Schedule:		
TD	Terminal Operator Disbursements By Position Holder	This schedule accounts for every gallon of reportable fuel products disbursed at an IRS licensed terminal in the state of California by a registered Terminal Operator. (Use with: 7)
Ending Inventory Schedule:		
EI	Ending Inventory By Product Code	This schedule accounts for any reportable product that remains in a terminal at the end of the reporting period. This figure is the ending inventory. (Use with: 7)
Vessel/Pipeline Operator Information Report (Carrier Summary Report)		
Product Transported:		
PD	Carrier Receipts And Deliveries	This schedule accounts for every gallon of reportable fuel products that a common carrier (ship/vessel, barge, or pipeline) receives (picks up) and/or delivers (drops off) from/to a California terminal (Use with: 8)

Appendix C.

Tax Information and Amount Codes

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➤ Tax Information and Amount (TIA) Codes

Code	Description
5000	Version of Taxing Authority's implementation guide
5001	Total Net Reported
5002	Ending Physical Inventory
5003	Total Due
5004	Total Net Transported
5005	Net
5006	Gross
5007	Billed (Gallons and/or Tax)
5008	Interest
5009	Penalty

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Appendix D.

Transaction Type Mode Codes

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➤ *Transaction Type Mode Codes*

Code	Description
J	Truck
R	Rail
B	Barge
S	Ship
PL	Pipeline
BA	Book Adjustments
CE	Summary Information
GS	Gas Station
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

Note: The transaction type mode codes are two character codes. The code for truck is “J ” = J space.

Code BA (Book Aadjustment) identifies reclassifications of products and meter tests by a terminal operator.

Code CE (Summary) is used to report line item transactions not reportable on the detailed schedules and to report tax, interest and penalty due for the tax filing.

Code GS (Gas Station) is used to identify reportable transactions made from retail service stations and cardlock facilities. Transactions may be reported in individual detail or reported as a monthly summary total for each customer.

Code RT (Removal from Terminal) is used to identify removals from a terminal, other than by truck or rail, for sale or consumption. A Supplier should use this code when a sale or transfer is made within the Bulk Transfer/Terminal System to an unlicensed customer; when the sale is to a licensed Industrial User and the removal is made by vessel or pipeline; or when the removal is made by vessel and the fuel will be consumed in the operation of the vessel.

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Appendix E.

Postal Abbreviations

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➤ **Postal Abbreviations**

USA State	Abbreviation	Canadian Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	OC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN		
Iowa	IA		
Kansas	KS		
Kentucky	KY		
Louisiana	LA		
Maine	ME		
Maryland	MD		
Massachusetts	MA		
Michigan	MI		
Minnesota	MN		
Mississippi	MS		
Missouri	MO		
Montana	MT		
Nebraska	NE		
Nevada	NV		
New Hampshire	NH		
New Jersey	NJ		
New Mexico	NM		
New York	NY		
North Carolina	NC		
North Dakota	ND		
Ohio	OH		
Oklahoma	OK		
Oregon	OR		
Pennsylvania	PA		
Rhode Island	RI		
South Carolina	SC		
South Dakota	SD		
Tennessee	TN		
Texas	TX		
Utah	UT		
Vermont	VT		
Virginia	VA		
Washington	WA		
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY		
		Mexican (MX) State	Abbreviation
		Aguascalientes	AG
		Baja California	BJ
		Baja California Sur	BS
		Campeche	CP
		Chiapas	CH
		Chihuahua	CI
		Coahuila	CU
		Colima	CL
		Distrito Federal	DF
		Durango	DG
		Guanajuato	GJ
		Guerrero	GR
		Hidalgo	HG
		Jalisco	JA
		Mexico	EM
		Michoacan	MH
		Morelos	MR
		Navarit	NA
		Nuevo Leon	NL
		Oaxaca	OA
		Puebla	PU
		Queretaro	QA
		Quintana Roo	QR
		San Luis Potosi	SL
		Sinaloa	SI
		Sonora	SO
		Tabasco	TA
		Tamaulipas	TM
		Tlaxcala	TL
		Veracruz	VZ
		Yucatan	YC
		Zacatecas	ZT
		Other Foreign Country	EX

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Appendix F.

Summary Report Forms

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➤ **Summary Reports**

During certification testing, the Electronic Participant is required to provide the BOE a completed copy of the appropriate summary report for each file submission. Supporting schedules will generally not be required to be submitted with the summary report. The summary report will be used to verify the electronic data transmitted.

After transmitting test data via the Internet to the BOE, complete and e-mail or fax the appropriate summary report to the BOE's Fuel Taxes Division.

Fax the completed summary reports to:

State Board of Equalization
Fuel Taxes Division MIC: 30
Summary Report for Electronic Test Data
Fax: (916) 323-9352

- or -

E-mail the completed summary reports to:

Efile@boe.ca.gov
Subject Line: FTD E-Filing Motor Fuel Summary Report

General Information For All Summary Reports:

When completing a summary report the Electronic Participant must enter the following information:

- Company name.
- BOE Account Number. A summary report must be completed for each account number assigned to the filer. This account number must match the account number recorded in the E-file being tested.
- The testing stage number the Electronic Participant is currently participating in (2 or 3) and the number of the filing attempt for the stage being tested.
- Contact name, telephone number, fax number, e-mail address, and the date of the E-filing.

Supplier Summary Report (SDR)

Summary Report # 1 is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedules listed in the first column of the summary report.

Terminal Operator Summary Report (TOR)

This summary report is divided into the following four sections: product code, ending inventory, terminal receipts, and terminal disbursements. To complete this form the filer must enter the net gallons of the physical ending inventory by product code. In addition, the filer must enter the total number of transactions and the total net gallons for both terminal receipts and terminal disbursements for each product code reported in the E-filing.

Vessel/Pipeline Operator Summary Report (CCR)

This summary report is divided into the following three columns: product code, number of transactions, and total net gallons. To complete this form the filer must enter the number of transactions and the total net gallons by product code reported in the E-filing.

Exempt Bus Operator Diesel Fuel (DBR)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel (DZC)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedule listed in the first column of the summary report.

Diesel Fuel Ultimate Vendor Report (DVM/DVW)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

Diesel Fuel Claim for Refund on Nontaxable Uses (DUC)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

➤ **SUPPLIER (SDR) SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Schedule Code	Supplier			
	Number of Transactions	Total Billed Gallons		
3A				
3X				
5				
5V				
5W				
6F				
7				
7D				
7F				
8				
10C				
10I				
10Y				
10Z				
10AB				
13A				
13B				
13C				
13D				
13E				
13F				
13G				
S02A				
S03A				
S04				
S05I				

Contact Name:	Phone Number: ()	FAX Number: ()
E-mail Address:		Date:

➤ **TERMINAL OPERATOR (TOR) SUMMARY REPORT**

Name of Company Submitting Summary Report:			Account or ID Number:		Testing Stage	
					Stage Number:	Filing Number:
Product Code	Net Physical Ending Inventory	Terminal Receipts (TR)		Terminal Disbursements (TD)		
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons	
052						
054						
055						
058						
059						
065						
071						
073						
074						
075						
076						
077						
078						
079						
090						
091						
092						
093						
100						
121						
122						
123						
124						
125						
126						
130						
139						
140						
141						
145						
147						

➤ **TERMINAL OPERATOR (TOR) SUMMARY REPORT**

Name of Company Submitting Summary Report:			Account or ID Number:		Testing Stage	
					Stage Number:	Filing Number:
Product Code	Net Physical Ending Inventory	Terminal Receipts (TR)		Terminal Disbursements (TD)		
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons	
150						
153						
154						
161						
167						
168						
196						
198						
199						
223						
224						
225						
226						
227						
228						
231						
241						
243						
248						
249						
265						
279						
280						
281						
282						
283						
284						
285						

Contact Name:	Phone Number: ()	FAX Number: ()
E-mail Address:		Date:

➤ VESSEL/PIPELINE OPERATOR (CCR) SUMMARY REPORT

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Product Code	Product Transported (PD)			
	Number of Transactions	Total Net Gallons		
052				
054				
055				
058				
059				
065				
071				
073				
074				
075				
076				
077				
078				
079				
090				
091				
092				
093				
100				
121				
122				
123				
124				
125				
126				
130				
139				
140				
141				
145				

➤ VESSEL/PIPELINE OPERATOR (CCR) SUMMARY REPORT

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Product Code	Product Transported (PD)			
	Number of Transactions	Total Net Gallons		
147				
150				
153				
154				
161				
167				
168				
196				
198				
199				
223				
224				
225				
226				
227				
228				
231				
241				
243				
248				
249				
265				
279				
280				
281				
282				
283				
284				
285				

Contact Name:	Phone Number: ()	FAX Number: ()
E-mail Address:		Date:

➤ EXEMPT BUS OPERATOR (DBR) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
		Stage Number:	Filing Number:

Schedule Code	Exempt Bus Operator	
	Number of Transactions	Total Billed Gallons
Line 3		
Line 4		
Line 7		
2		

Contact Name:	Phone Number: ()	FAX Number: ()
E-mail Address:		Date:

➤ **ULTIMATE VENDOR (DVM/DVW) SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Schedule Code	Ultimate Vendor			
	Number of Transactions	Total Billed Gallons		
Line 8 (from DVW)				
1A				
2A				
13A				
13C				
13D				
13E				
13G				
Contact Name:		Phone Number: ()	FAX Number: ()	
E-mail Address:			Date:	

**➤ CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS (DZC)
SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Schedule Code	Claim For Refund On Nontaxable Sales And Exports			
	Number of Transactions	Total Billed Gallons		
1A				
2A				
13A				
13C				
13G				
Contact Name:		Phone Number:	FAX Number:	
		()	()	
E-mail Address:			Date:	

➤ **CLAIM FOR REFUND ON NONTAXABLE USES (DUC) SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:		Testing Stage	
				Stage Number:	Filing Number:
Schedule Code	Claim For Refund On Nontaxable Uses				
	Number of Transactions	Total Billed Gallons			
Line 3					
Line 4					
Line 5					
Line 6					
Line 7					
Line 8					
Line 9					
Line 10					
1A					
2A					

Contact Name:	Phone Number: ()	FAX Number: ()
E-mail Address:		Date:

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Appendix G.

E-Filing Checklist

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➤ ***E-Filing Checklist***

- ☐ Obtain the most current version of the Motor Fuels Electronic Filing Program E-Filing Handbook and Specifications.
- ☐ Obtain the most current version of the BOE's motor fuels tax returns, reports, claim forms, schedules and instructions.
- ☐ Information Providers must obtain, complete and submit the most current version of the BOE's Trading Partner Agreement (TPA), Form BOE 400-TPA.
- ☐ Electronic Return Originators and Software Developers must obtain, complete and submit the most current version of the BOE's Application for Electronic Return Originator – Form 400-ELF.
- ☐ Upon notification of acceptance into the BOE's E-Filing Program, follow the instructions provided in the notice to perform system certification testing.

Information Providers:

- ☐ Return the signed Acknowledgement of Receipt Form to the BOE.
- ☐ Send the first test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 1**.
- ☐ Send a second test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ Send a third test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ After receiving notification from BOE that testing has been successfully completed, change the data type indicator from "T" for Test Data to "P" for Production Data.
- ☐ Begin filing motor fuels tax forms electronically.

Electronic Return Originators:

- ☐ Return the signed Acknowledgement of Receipt Form to the BOE.
- ☐ Send the first test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 1**.
- ☐ Send a second test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ Send a third test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ After receiving notification from BOE that testing has been successfully completed, the BOE will post the ERO's name and contact information on its website.
- ☐ As clients are obtained, perform **Stage 3** testing for Information Providers, as outlined above, for each client.
- ☐ After receiving notification from BOE that client testing has been successfully completed, change the data type indicator from "T" for Test Data to "P" for Production Data.
- ☐ Begin filing motor fuels tax forms electronically for each approved client.

Appendix H.

**Confidentiality
Statement
Form BOE–324–A**

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NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code Section 405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651; Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651; Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751; Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381; Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161; Health and Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Property Taxes**, **Excise Taxes**, **Fuel Taxes** and **Environmental Fees**, Deputy Director, Property and Special Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814; .

1All references are to the California Revenue and Taxation Code unless otherwise indicated.

BOE-324-A REV. 9 (8-97)